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SECRETARIAT OF THE KERALA LEGISLATURE

NOTIFICATION

No. 2493/LA4/83. *Dated, Trivandrum, 3rd March 1983.*

The Kerala Land Tax (Amendment) Bill, 1983 together with the Statement of Objects and Reasons, and the Financial Memorandum is published, under Rule 69 of the Rules of Procedure and Conduct of Business in the Kerala Legislative Assembly.

DR. R. PRASANNAN,
Secretary,
Legislative Assembly.

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33/805/MC.

Seventh Kerala Legislative Assembly

Bill No. 26

THE KERALA LAND TAX (AMENDMENT) BILL, 1983

A

BILL

further to amend the Kerala Land Tax Act, 1961.

Preamble.—WHEREAS it is expedient further to amend the Kerala Land Tax Act, 1961, for the purposes hereinafter appearing;

BE it enacted in the Thirty-fourth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Kerala Land Tax (Amendment) Act, 1983.

2. *Amendment of section 6.*—In section 6 of the Kerala Land Tax Act, 1961 (13 of 1961) (hereinafter referred to as the principal Act), sub-sections (3), (4) and (5) shall be omitted.

3. *Amendment of section 7.*—In section 7 of the principal Act, for sub-section (6), the following sub-section shall be substituted, namely:—

"(6) The Government shall, as soon as may be and in any case before the 31st day of December, 1985, cause a survey to be conducted of the unsurveyed lands, and thereupon the prescribed authority shall make a regular assessment of the basic tax payable in respect of such lands. The provisions of sections 6 and 6A shall apply to such regular assessment. After such regular assessment has been made any amount paid towards the provisional assessment made under sub-section (2) or sub-section (3), as the case may be, shall be deemed to have been paid towards the regular assessment and, where the amount paid towards such provisional assessment exceeds the amount payable under the regular assessment, the excess shall be refunded to the person entitled thereto.".

4. *Amendment of section 9.*—In sub-section (1) of section 9 of the principal Act, the words, brackets and figures "under sub-section (2) of section 6 or" shall be omitted.

STATEMENT OF OBJECTS AND REASONS

By the Kerala Land Tax (Amendment) Act, 1972 (9 of 1972), a new section 6A providing for the assessment of basic tax was inserted in the Kerala Land Tax Act, 1961. In the light of the provisions contained in section 6A of the Act, it is considered unnecessary to retain sub-sections (3), (4) and (5) of section 6 of the Act. It is therefore proposed to omit those sub-sections.

2. According to sub-section (6) of section 7 of the Kerala Land Tax Act, 1961, the Government had to cause a survey to be conducted of the unsurveyed lands before the 31st December, 1975. However, the survey could not be completed before that date. It is considered that the survey of the unsurveyed lands in the State could be completed only by the end of the year 1985. Therefore, it is proposed to extend the period for completing the survey of the unsurveyed lands upto the 31st December, 1985.

3. The Bill seeks to achieve the above object.

FINANCIAL MEMORANDUM

The Bill, if enacted and brought into operation, would not involve any expenditure from the Consolidated Fund of the State.

P. J. JOSEPH